

**IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF OKLAHOMA**

WORTMAN CENTRAL AIR)	
CONDITIONING COMPANY,)	
)	Bankr. Case No. 03-74478
Appellant,)	Chapter 7
)	
v.)	No. 04-415-P
)	
CLIFFORD CARLSON and LORETTA)	
LOUISE CARLSON,)	
)	
Appellees.)	

ORDER

On May 16, 2006, the United States Magistrate Judge entered her Report and Recommendation in regard to an appeal from an Order entered by the United States Bankruptcy Court for this District on August 3, 2004, wherein the Bankruptcy Court determined that a materialman's lien filed by Appellant Wortman Central Air Conditioning Company ("Wortman") in Okmulgee County, Oklahoma was not properly perfected. As a result the Bankruptcy Court found the lien was dischargeable in the Appelless Clifford and Loretta Carlson's (the "Carlsons") bankruptcy case. The Magistrate Judge recommends the decision of the Bankruptcy Court be affirmed.

The parties have failed to file exceptions or objections to the Magistrate Judge's Report and Recommendation within the time prescribed by law. 28 U.S.C. §636(b)(1); Fed. R. Civ. P. 72(a). Consequently, the parties are deemed to have confessed the Report

and Recommendation of the Magistrate Judge.

This Court finds that the Findings and Recommendation of the Magistrate Judge are supported by the record. Therefore, upon full consideration of the entire record and the issues presented herein, this Court finds and orders that the Report and Recommendation entered by the United States Magistrate Judge on May 16, 2006, be **AFFIRMED** and **ADOPTED** by this Court as its Findings and Order.

IT IS SO ORDERED this 28th day of June, 2006.


James H. Payne
United States District Judge
Eastern District of Oklahoma